



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RITTER EUGENE & RITTER JANET

RITTER EUGENE & RITTER JANET
1415 NW 154th St
Vancouver, WA 98685

ACCOUNT NUMBER: 185018-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #72 SEC 21 T3N R1EWM 3.07 A M/L

PETITION: 804

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 118,440	\$	118,440
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 118,440	BOE VALUE	\$ 118,440

Date of hearing: April 27, 2022

Recording ID# RITTER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.07-acre parcel of bare land.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$20,000.

Since no quantitative data was provided by the appellant, the assessed value of \$118,440 prevails.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$118,440 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on May 20, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER:** JILL MERACLE (*UNDER: WILSON TYLER & JULIA*)MERACLE JILL D
24618 NE 149th St
Brush Prairie, WA 98606**ACCOUNT NUMBER:** 986038-797**PROPERTY LOCATION:** 24618 NE 149th St
Brush Prairie, WA 98606**PETITION:** 805**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 287,600	\$	287,600
Improvements	\$ 359,015	\$	359,015
Personal property			
ASSESSED VALUE	\$ 646,615	BOE VALUE	\$ 646,615

Date of hearing: April 27, 2022**Recording ID#** WILSON**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Jill Meracle

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,565 square feet, built in 2018 and is of average construction quality located on 5 acres.

The appellant referred to their submitted comparables, which sold for over \$100,000 more than the subject. They are bigger with shops and flat land. The subject is severely sloped, where it must be accessed by over a mile of gravel road. The home was completed in 2018. The home was appraised at the time of purchase for around the purchase price. The property was purchased for \$650,000 in December 2020. The appellant submitted three comparable sales [#202280-020 sold for \$751,900 in August 2020; #205690-000 sold for \$750,000 in August 2020; and #205817-000 sold for \$780,000 in February 2021].

The appellant requested a value of \$486,019.

The purchase price of \$650,000 in December 2020 supports the assessed value of \$646,615.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$646,615 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CARR MIKALAI

CARR MIKALAI
39319 NE MOE AVE
La Center, WA 98629

ACCOUNT NUMBER: 104636-000

PROPERTY LOCATION: 9508 NE 65th St
Vancouver, WA 98662

PETITION: 802

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 187,030	\$	101,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 187,030	BOE VALUE	\$ 101,000

Date of hearing: April 27, 2022

Recording ID# CARR

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Mikalai Carr

Julija (County-Hired Interpreter: ID#382872)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 980 square feet, built in 1979 and is of fair construction quality located on 0.71 acres.

The appellant stated that the subject property was purchased in an arms-length transaction. The buyer did not know the seller, the seller had a realtor, and the buyer represented themselves. The property was found after having been on the open market for several months and having had the price reduced to around \$130,000-\$135,000 prior to their offer. The property has limited usage, due to a powerline easement along the north end and a road easement along the south end that will one day be used to connect NE 65th Street to NE 94th Avenue. Only roughly half of the property is usable. The property was purchased for \$101,000 in July 2021. The appellant submitted two comparable sales [#104636-000 sold for \$100,000 in June 2021; and #104635-000 sold for \$200,000 in October 2021].

The appellant requested a value of \$101,000.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The purchase price in 2021 supports the requested value of \$101,000.

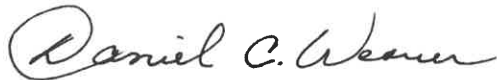
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$101,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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1300 Franklin Street, Suite 650
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